

# The China Mail

Established February, 1845.

VOL. XL. No. 6455.

一月四日一千八百八十八年

HONGKONG, TUESDAY, APRIL 1, 1884.

日初月三申

PRICE, \$24 PER ANNUM.

## AGENTS FOR THE CHINA MAIL.

LONDON.—F. ALGAR, 11 & 12, Clement's Lane, Lombard Street, E. C. GEORGE STREET & Co., 39, Cornhill. GOLDEN & GOTCH, Ludgate Circus, E.C. HENRY & Co., 37, Walbrook, E.C. SAMUEL DEACON & Co., 150 & 154, Leadenhall Street.

PARIS AND EUROPE.—GALLET & PRINCE, 36, Rue Lafayette, Paris.

NEW YORK.—ANDREW WIND, 21, Park Row.

AUSTRALIA, TASMANIA, AND NEW ZEALAND.—GODWIN & GOTCH, Melbourne and Sydney.

SAN FRANCISCO and American Ports generally.—BEALE & BLACK, San Francisco.

SINGAPORE, STRAITS, &c.—SAYER & CO., Square, Singapore. O. HIRSHLER & CO., Manila.

CHINA.—MACE, MASTERS A. A., DR. MELLO & CO., Shanghai. QUINN & CO., Amoy. WILSON, NICHOLLS & CO., Foochow. HEDGES & CO., Shanghai. LANE, CRAWFORD & CO., and KELLY & WALSH, Yokohama. LANE, CRAWFORD & CO.

## Bank.

HONGKONG & SHANGHAI BANKING CORPORATION.

PAID-UP CAPITAL, \$5,000,000.  
INSTALLMENT RECEIVED ON NEW SHARES, \$2,074,744.75  
\$7,074,744.75

RESERVE FUND, \$2,500,000.  
INSTALLMENT OF PREMIUM RECEIVED ON NEW SHARES, \$1,063,361.60  
\$4,063,361.60

COURT OF DIRECTORS.  
Chairman—A. P. McEVEN, Esq.  
Deputy Chairman—F. D. SASOON, Esq.  
H. L. DALTRY, A. GILTZOW, Esq.  
Hon. F. B. Johnson, Esq.  
W. H. FORBES, Esq., A. MOLIER, Esq.  
M. GROTE, Esq. M. E. SASOON, Esq.

CHIEF MANAGER,  
Hongkong.—THOMAS JACKSON, Esq.  
MANAGER,  
Shanghai.—EVAN CAMERON, Esq.  
LONDON BANKERS.—London and County Bank.

HONGKONG.  
INTEREST ALLOWED.  
ON Current Deposit Account at the rate of 2 per cent. per annum on the daily balance.

For Fixed Deposits.—  
For 3 months, 3 per cent. per annum.  
" 6 " 4 per cent.  
" 12 " 5 per cent. "

LOCAL BILL DISCOUNTED.  
Credits granted on approved Securities, and every description of Banking and Exchange business transacted.

Drafts granted on London, and the chief Commercial places in Europe, India, Australia, America, China and Japan.

T. JACKSON,  
Chief Manager,  
Offices of the Corporation,  
No. 1, Queen's Road East,  
Hongkong, February 28, 1884. 372

## Notices of Firms.

### NOTICE

MR. CHARLES ALEXANDER R. TOME'S is authorized to sign our Name by Procuration, in Hongkong, from this date.

RUSSELL & Co.,  
Hongkong, March 24, 1884. 528

## Intimations.

Twelfth Volume of the  
"CHINA REVIEW."

Now Ready.

No. 4.—Vol. XXI.  
—OF THE

**"CHINA REVIEW"**  
CONTAINS—  
Provincial Rovences.  
The Mother of Mankind.  
A Song to Encourage Thrift.  
Chiang-Yia Apologies of the Fox and the  
Tiger, and the Dog.  
Scraps from Chinese Mythology.  
Chinese Plants in Normandy.  
The History of Fortune under the Chingos  
Government.  
China during the Tsin Dynasty, A.D.  
204-419.  
Su Tai's Apology of the Bittern and the  
Muscat.  
Notices of New Books and Literary Intel-  
ligence.  
Notes and Quotations—  
On some Chinese Words.  
The Wood of the Tea Boxes.  
Books Wanted, Exchanges, &c.  
To Contributors.  
Hongkong, March 26, 1884.

### NOTICE

THE Undersigned has been instructed by  
THE "SANITAS" COMPANY, LIMITED, of London, with the exclusive  
SALE of their MANUFACTURES in  
HONGKONG, MACAO and CANTON, and begs  
to inform the Public that the said Company  
will not accept Imports from the above-  
named places unless received through the  
Undersigned.

E. F. DE SOUZA,  
Hongkong, February 28, 1884. 365

### AT HAIPHONG.

A LOUER OU A VENDRE UN TER-  
RAIN VOISIN DU CONSULAT pour  
le port avec les droits de quai, longueur 200  
yards, profondeur 100 yards, avec deux  
maisons et dépendances, citerne, &c.

Plus un terrain sur la rive du canal serv-  
ant de marché, longueur 80 yards, pro-  
fondeur 45 yards.

S'adresser à  
Mr. THEVENIN,  
Hongkong, March 12, 1884. 447

## Intimations.

PENINSULAR & ORIENTAL STEAM  
NAVIGATION COMPANY.

### NOTICE TO PASSENGERS.

THIS Company now grants passages  
through to London via Marseilles, including  
Continental Railway fares, at the same  
rate as for the route by sea to London, viz., \$300.

The fare to Marseilles is now similar to  
that charged to Brindisi or Venice, viz., \$350.

A. MOYER,  
Superintendent.  
Hongkong, March 13, 1884. 455

COMPAGNIE DES MESSAGERIES  
MARITIMES.

### PAQUEBOT POSTE FRANCAIS.

FROM This Date and till further Notice,  
THROUGH FIRST-CLASS TICKETS  
from HONGKONG to LONDON, via MARSSEILLE,  
including CONTINENTAL RAILWAY FARES,  
will be sold by the Undersigned at the  
Rate of \$380.

The RAILWAY TICKETS will be obtainable  
from the Company's Office, at  
MARSSEILLE.

I. MARTIN,  
Acting Agent.  
Hongkong, March 27, 1884. 551

HONGKONG & SHANGHAI BANKING  
CORPORATION.

THE FOURTH and FINAL CALL of  
\$10 Sterling per Share on the 20,000  
SHARES NEW ISSUE of this CORPORATION,  
will close on the 31st December Current,  
in London, Calcutta, Bombay, Shanghai and  
Hongkong.

REGISTERED SHAREHOLDERS entitled to  
NEW SHARES, are requested to pay, at the  
respective OFFICES, the above Call or its  
equivalent in the CURRENCY of the above-  
mentioned places.

PROVISIONAL CERTIFICATES are being  
issued in Exchange for the First Call Receipts,  
which are to be surrendered to the Bank.

holders of PROVISIONAL CERTIFICATES,  
when paying this Call, will please send same  
to this Office to be endorsed.

The Rate of Exchange for Hongkong is  
fixed at 3/8d. or \$33.93 per Share.

INTEREST at the Rate of 7 per cent per Annum  
will be Charged on Calls unpaid on the  
31st DECEMBER.

By Order of the Court of Directors,  
T. JACKSON,  
Chief Manager.  
Hongkong, December 13, 1883. 1121

HONGKONG & SHANGHAI BANKING  
CORPORATION.

THE DIVIDEND declared for the Half-  
Year ending 31st December last at the  
Rate of Two POUNDS STERLING per Share  
of \$125, and ONE POUND and FIVE SHILLINGS  
STERLING per NEW Share of \$33.75  
paid up PAYABLE on and after FRIDAY,  
the 29th February current, at the  
OFFICES of the Corporation, where Share-  
holders are requested to apply for Warrants.  
By Order of the Court of Directors,  
T. JACKSON,  
Chief Manager.  
Hongkong, February 28, 1884. 371

NOTICE

C. L. THEVENIN'S WINE and SPIRIT  
STORES, has, from this date, been  
temporarily REMOVED to No. 4, PEDDAR'S  
HILL.

Hongkong, March 26, 1884. 542

WILLIAM DOLAN,  
SAIL-MAKER & SHIP-CHANDLER,  
22, PRAYA CENTRAL.

COTTON DUCKS, HEMP CANVAS,  
MANILA ROPE, AMERICAN  
OAKUM, LIFE BOOYS,  
CORK JACKETS,  
&c., &c., &c.

Hongkong, May 1, 1882. 266

MR. THOMAS ARNOLD will act as  
SECRETARY of the above Company  
until further Notice.

E. R. BELLIOS,  
Chairman.  
Hongkong, February 26, 1884. 346

THE STRAITS INSURANCE COM-  
PANY, LIMITED.

TO LET.

GODOWN S-T O LET  
PRAYA EAST and WANCHAI ROAD.

For Particulars, apply to  
SIEMSEN & Co.  
Hongkong, April 26, 1884. 767

TO BE LET.

A FURNISHED HOUSE in one of the  
TERRAZAS.  
For Particulars, address  
J. D. B.,  
c/o. China Mail Office.  
Hongkong, March 26, 1884. 547

THE PREMISES now occupied by us,  
No. 11, Queen's Road Central.  
For further Particulars apply to Messrs.  
RUSSELL & Co.

GEO. R. STEVENS & Co.  
Hongkong, August 1, 1883. 226

THE UNDERSIGNED having been appointed  
AGENTS for the above Company are  
prepared to GRANT POLICIES on MARINE  
RISKS to all parts of the World, at current  
rates.

ARNHOLD, KARBERG & Co.  
Hongkong, June 18, 1883. 855

NORTH BRITISH & MERCANTILE  
INSURANCE COMPANY.

THE UNDERSIGNED, AGENTS of the above  
Company, are authorized to Insure  
against FIRE at Current Rates.

GILMAN & Co.  
Hongkong, January 1, 1882. 14

LANCASHIRE INSURANCE  
COMPANY.

(FIRE AND LIFE.)

CAPITAL.—TWO MILLIONS STERLING.

THE UNDERSIGNED are prepared to grant  
POLICIES against the Risk of FIRE on  
Buildings or on Goods stored therein, or on  
Vessels in Harbour, at the usual Terms  
and Conditions.

Proposals for Life Assurances will be re-  
ceived, and transmitted to the Directors  
at their discretion.

If required, protection will be granted on  
first class Lives up to £10,000 on a Single  
Life.

For Rates of Premiums, forms of pro-  
posals or any other information, apply to

ARNHOLD, KARBERG & Co.,  
Agents, Hongkong & Canton.

Hongkong, January 4, 1887. 100

THE STRAITS INSURANCE COM-  
PANY, LIMITED.

TO LET.

NO. 258, PRAYA CENTRAL.

Nos. 7 and 8, SEYMORE TERRACE.

No. 7, GARDEN ROAD (known as 'HAR-  
PERVILLE').

Apply to

DAVID SASOON, SONS & Co.

Hongkong, March 22, 1884. 516

THE STRAITS INSURANCE COM-  
PANY, LIMITED.

TO LET.

PARSE VILLA, ROBINSON ROAD,

and No. 56, PEZZI STREET, POSSES-

sion from 1st March.

Apply to

DORABEE NOWROOZEE,

Victoria Hotel.

Hongkong, February 22, 1884. 335

THE STRAITS INSURANCE COM-  
PANY, LIMITED.

TO LET.

WASHING BOOKS.

(In English and Chinese.)

FOR SALE at Messrs. KELLY & WALSH,  
W. BROWN & CO., and LANE, CRAWFORD  
& CO., Hongkong; and at Messrs.  
TRIMBLE & CO., London.

Hongkong, January 23, 1884. 143

## For Sale.

### FOR SALE.

#### AMERICAN ORGANS

With from six to eleven stops, at from \$100 to  
\$160 each, made expressly to withstand the com-  
bined heat and moisture of the Hongkong climate.

#### PIANOS

By BROADWOOD, COLLARD & COLLARD and CHAPPELL,  
always in Stock for Sale or Hire.

#### PIANOS AND ORGANS AND HARMONIUMS

Repaired and tuned by a Competent Tuner from  
Messrs. BROADWOOD & SONS, London.

#### NEW MUSIC

Received monthly from Messrs. CHAPPELL & CO.,  
London.

LANE, CRAWFORD & CO.

Hongkong, March

## For Sale.

**MacEWEN, TRICKEL & Co.**  
No. 53, Queen's Road East,  
(OPPOSITE THE COMMISARIAT),  
ARE NOW LANDING  
FROM AMERICA,  
CALIFORNIA  
CRACKER COMPANY'S BISCUITS in 5 lb  
tins, and loose.  
Soda BISCUITS.—  
Assorted BISCUITS.

Small HOMINY.  
Cracked WHEAT.  
OATMEAL.  
CORNMEAL.

TOPCOAN BUTTER.  
Apple BUTTER.  
Eastern and California CHEESE.  
GODFISH Boneless.  
Prime HAMS and BACON.  
Eagle Brand Condensed MILK.  
Family BEEF in 25 lb kegs.  
Beau Ideal SALMON in 5 lb cans.  
Cutting's Dessert FRUIT in 2½ lb cans.  
Assorted common VEGETABLES.  
Potted SAUSAGE and Sauces.  
MEATS.  
Stuffed PEPPERS.  
Assorted SOUPS.  
Richardson & Robbins' Celebrated Potted  
MEATS.

Lunch HAM.  
Larding TONGUES.  
Clam CHOWDER.  
Fresh OREGON SALMON.  
Dried APPLES.  
TOMATOES.  
SUCCHOTASH.  
Maple SYRUP.  
Golden SYRUP.  
LOBSTERS.  
OYSTERS.  
HONEY.  
Assorted JELLIES.  
Green CORN.

**FAIRBANKS' SCALES.**  
400 lb. Capacity.  
600 lb. "  
900 lb. "  
1,200 lb. "

CORK BROOMS.  
OFFICE HIGH CHAIRS.  
AXES and HATCHETS.  
AGATE IRONWARE.  
WAFFLE IRONS.  
SMOOTHING IRONS.  
PAINTS and OILS.  
TALLOW and TAR.  
VARNISHES.

**DEVOE'S NONPARIEL**  
BRILLIANT  
KEROSENE OIL,  
150° test.

Ex late Arrivals from  
ENGLAND.

A LARGE ASSORTMENT OF  
STOLES,  
including:  
CHRISTMAS CAKES.  
PLUM PUDDINGS.  
MINCemeAT.  
ALMONDS and RAISINS

Crystallized FRUITS.  
TRYSONEA'S DESSERT FRUITS.  
Pudding RAISINS.  
Lante CURRANTS.

FINE YORK HAMS.  
PICNIC TONGUES.  
PATE DE FOIE GRAS.  
SAVORY PATES.

FRENCH PLUMS.  
BRAUN.  
INFANTS' FOOD.  
CORN FLOUR.

**SPARTAN**  
COOKING STOVES.

HITCHCOCK HOUSE LAMP.  
PERFECTION STUDENT LAMP.

CLARETS—  
CHATEAU MARGAUX.  
CHATEAU LA TOUR, pints & quarts.  
1825. GRAVES, "  
BREAKFAST CLARET, "

SHERRIES & PORT—  
SAUCONY'S MANZANILLA & AMON.  
TILLADO.

SACCONY'S OLD INVALID PORT  
(1848).

BRANDY, WHISKY, LIQUEURS, &c.—  
1 and 3-star HENNESSY'S BRANDY.  
BISQUIT DUBOURG & Co.'S BRANDY.  
EINSTEIN'S OLD BOURBON WHISKY.  
KINAHAN'S LL WHISKY.  
ROYAL GLENDEAN'S WHISKY.  
BOGD'S OLD TOM.

E. & J. BURKE'S IRISH WHISKY.  
ROSE'S LIME JUICE CORDIAL.

NOVILL PHAT & Co.'S VERMOUTH.

CHARBIE'S GINGER BRANDY.  
EASTERN CIDER.

CHARTREUSE.

MARASCHINO.

CURAOCO.

ANGOSTURA, BOKEN'S and ORANGE  
BITTERS.

&c., &c., &c.

BASS'S ALE, bottled by CANNON and  
SAUNDERS, pints and quarts.

GUINNESS'S STOUT, bottled by E. &  
J. BURKE, pints and quarts.

draught ALE and PORTER, by the  
Gallon.

ALE and PORTER, in hogheads.

SPECIALLY SELECTED

CIGARES.

Fine New Season's CUMSHAW TEA, in  
5 catty Boxes.

BREAKFAST CONGOU @ 25 cents p. lb.

MURIE'S PATENT FIRE-PROOF  
SAFES, CASH and PAPER  
BOXES, at Manufacturer's Prices.

Hongkong, December 1, 1883.

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## Intimations.

## THE CHINESE MAIL.

THIS paper is now issued every day.  
The subscription is fixed at Four  
Dollars per annum delivered in Hong-  
kong, or Ten Dollars Forty Cents in-  
cluding postage to Coast ports.

It is the first Chinese Newspaper ever  
issued under purely native direction.

The chief support of the paper is of course  
derived from the native community,  
amongst whom also are to be found the  
guarantors and securities necessary to  
place it on a business and legal footing.

The projectors, basing their estimates  
upon the most reliable information from  
the various Ports in China and Japan—  
Australia, California, Singapore, Pe-  
king, Canton, and other places frequented by  
the Chinese—consider themselves justified in  
guaranteeing a large and ever-increasing  
circulation.

The advantages offered to ad-  
vertisers are therefore unusually great,  
and the foreign community generally will find  
to their interest to avail themselves of

The field open to a paper of this descrip-  
tion—conducted by native efforts, but  
progressive and anti-obstructive in tone—  
is almost limitless. It on the one hand  
commands Chinese belief and interest,  
while on the other it deserves every aid  
that can be given to it by foreigners.  
Like English journals it contains Editorials,  
with Local, Shipping, and Commercial  
News and Advertisements.

Subscription orders for the above may be  
sent to

GEO. MURRAY BAIN,  
China Mail Office.

## NOTICE.

THE PARTNERSHIP between Messrs.  
STEPHENS & HOLMES, Solicitors,  
terminated on the 31st March, 1884, and  
the Undersigned has been appointed  
to practise in his own Name at No. 23, Queen's Road,  
adjoining the Hongkong Dispensary.

HENRY J. HOLMES.

Hongkong, April 1, 1884.

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HENRY J. HOLMES.

Hongkong, April 1, 1884.

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NOTICE.

Neither the Captain, the Agents, nor  
Officers will be responsible for  
any Debt contracted by the Officers or  
Crew of the following Vessel, during  
their stay in Hongkong Harbour:

J. H. STEWART LOCKHART,  
Hon. Secretary.

Hongkong, April 1, 1884.

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NOTICE.

THE OVERLAND RAILWAYS,  
AND  
ATLANTIC & OTHER CONNECTING  
STEAMERS.

THE S. S. OCEANIC will be despatched  
on the San Francisco via Yokohama, on  
FRIDAY, the 13th Instant, at 3 p.m.  
Connection being made at Yokohama,  
with steamers from Shanghai and Japan  
ports.

All Parcel Packages should be marked to  
address in full; and same will be received at  
the Company's Office, until 5 p.m. the  
day previous to sailing.

RETURN PASSAGES.—Passengers, who  
have paid full fare, re-embarking at San  
Francisco for China or Japan (or vice versa)  
within six months, will be allowed a discount of  
20% from Return Fare; if re-embarking  
within one year, an allowance of 10% will  
be made from Return Fare. Pre-Paid Return  
Passage Order, available for one year,  
will be issued at a Discount of 25% from  
Return Fare. These allowances do not apply  
to through fares from China and Japan to  
Europe.

CONSIDER INVOICES to accompany Over-  
land, Mexican, Central and South American  
Orts, which will be sent to the Company's  
Office, addressed to the Collector of Customs,  
San Francisco.

For further information as to Freight  
or Passage, apply to the Agency of the  
Company, No. 503, Queen's Road Central.

F. E. FOSTER,  
Agent.

Hongkong, April 1, 1884.

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NOTICE.

THE AUSTRALASIA, CHINA, JAPAN  
AND STRAITS STEAMSHIP COM-  
PANY, LIMITED.

FOR MANILA (DIRECT).

The Co's Steamship  
Esmeralda, Capt. HUTCHINSON, will be  
despatched for the above on

THURSDAY, the 1st Inst., at 5 p.m.  
Cargo will not be received after Noon.

For Freight or Passage, apply to

RUSSELL & Co.,  
General Managers.

Hongkong, April 1, 1884.

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NOTICE.

SHIRE LINE OF STEAMERS.

FOR YOKOHAMA and HIUGO.

The Steamship  
Cardiganshire,  
Capt. C. M. COOPER, Commander,  
will be despatched from Hongkong on or about  
the 5th Instant, with immediate des-  
patch for the above Ports.

For Freight or Passage, apply to

ADAMSON, BELL & Co.,  
Agents.

Hongkong, April 1, 1884.

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NOTICE.

THE CHINA & MANILA STEAMSHIP  
COMPANY, LIMITED.

FOR MANILA (DIRECT).

The Co's Steamship  
Esmeralda, Capt. HUTCHINSON, will be  
despatched for the above on

THURSDAY, the 1st Inst., at 5 p.m.  
Cargo will not be received after Noon.

For Freight or Passage, apply to

RUSSELL & Co.,  
General Managers.

Hongkong, April 1, 1884.

575

NOTICE.

THE CHINA & MANILA STEAMSHIP  
COMPANY, LIMITED.

FOR SYDNEY and MELBOURNE.

(Call of PORT DARWIN & QUEEN'S  
LAND PORTS, and return through  
Cargo to ADELAIDE, NEW ZEALAND  
and TASMANIAN PORTS, NEW  
CALEDONIA and FJELL.)

The Steamship  
Naples,  
Captain THOMAS, will be  
despatched as above on

FRIDAY, the 25th Instant, at 4 p.m.

For Freight or Passage, apply to

RUSSELL & Co.,  
General Managers.

Hongkong, April 1, 1884.

575

NOTICE.

THE CHINA & MANILA STEAMSHIP  
COMPANY, LIMITED.

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General Managers.

Hongkong, April 1, 1884.

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NOTICE.

THE CHINA & MANILA STEAMSHIP  
COMPANY, LIMITED.



## PROVINCIAL REVENUES.

(*China Review*).  
At the remarks in the Hongkong papers on the advantages and disadvantages of the Native and Foreign Customs Collectors, and the injury done to the provinces owing to the Imperial Exchequer appropriating the Provincial Customs receipts collected by the Foreign Inspectorate, are apt to lead the general reader to infer that the provinces left almost without funds to carry on local administration, it may not be out of place to offer a few comments thereon, in the hope of proving that, so far as Kwang-tung is concerned, the provincial treasury would not appear to be drained to an injurious extent by the Board of Revenue at Peking.

Touching the receipts from opium, to which allusion is made in the article, the marked falling off noticeable in the Customs Returns for 1882, is attributable chiefly to the decrease in the imports at Hongkong, which show a diminution of, say, 13,000 chests as compared with 1881; but that native drug is now competing more and more, no one can doubt, and the Customs, hereafter, can only expect smaller receipts from opium, unless shipments are made constiute by steamer, as at Hankow, to make up the loss in revenue from the imported drug. So far as Southern Kwang-tung is concerned, the writers in the *Review* are quite correct in stating that the falling off in the import of opium (and other imports) is more apparent than real. Much being the case, it is difficult to understand what grounds the Hoppo can have for complaining against the "encroachments of the Foreign Customs" on his receipts; for, if the Inspectorate fails to collect the large revenue on the enormous import trade of Canton, the receipts must go to the Native Customs, and the provincial treasury, which they undoubtedly do, as the bulk of the foreign imports used in Southern Kwang-tung are carried by junks, and are passed at a lower rate of *meilleure duty* than when conveyed by steamers. Peking is not likely to complain of this, so long as the Board receives its fixed quota; but so far from "one" also having a pretext for interference, it would seem that the question is one which ultimately concerns manufacturers and importers. If junk-imported goods were to meet the criterion laid down in the relative rate of duty, importers and manufacturers would have no reason to complain; but the writer of the article in this *Review* appears to prove most conclusively that such is not the case, but that they are taxed so heavily as to be shut out of the inland markets.

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It is interesting to enquire whence the provinces obtained their revenues for local administration prior to the opening of China to foreign trade? Chinese protest to state that the provincial and metropolitan government was best administered in olden days than during the present corrupt age, and that, with only receipts from foreign trade. Apparently, the revenue from the inter-provincial trade was quite sufficient. The receipts from the maritime trade should therefore be regarded as an increment from unexpected sources, yielding an immense revenue to the imperial and provincial treasuries without diminishing, in any way, the receipts derived from local taxation, since it is well known that taxes have not been reduced, but, on the contrary, kept up just as if no treaties had been made on duty received from foreign trade. Were the provinces any better off than at present, prior to the establishment of the Foreign Customs, when, it is presumed, the whole of the customs receipts were *at the disposal* of the provincial treasurer? Since no check was kept by the unenlightened Foreign Commissioner, on returns of sums collected rendered to Peking what amount did the foreign trade yield, and how much was kept by the provinces? According to Dr. Williams' "Middle Kingdom," vol. 1, p. 416, the foreign trade of China in 1874, was assessed at \$5,000,000, divided by the four ports then opened. Assuming that the duty was about 5 per cent, *ad valorem*, the total customs revenue would amount to \$4,250,000, which sum, let it be supposed was entirely at the disposal of the *Review* for the support of the provinces. As a matter of fact, however, three-fourths of the trade was conducted at Canton, and duties paid to the Hoppo, so that certainly not more than one-fourth really reached the local treasury. In those days receipts from foreign trade were regarded as "extra receipts" not to be entered in the account. Indeed, it is said that to this day the Hoppo does not account to Peking for sums derived from foreign goods brought by junks. Such merchandise ought to come by foreign ships and pass through the Foreign Customs, but as it all comes from Hongkong in junks he collects the duty at his own rate, and, it is alleged, destroys the receipts and the receipt, that no record of sums received may be traced should implement inquiry be made.

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